CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on May 9, 2007.

Gustavo Siller, Jr., Reg. No. 32,305

Our Case No. 9281-4620 (Our Client's Case No. N US02099)

Examiner: Kevin M. Bernatz

Group Art Unit No.: 1773

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kawasaki et al.

Serial No.: 10/659,119

Filing Date: September 10, 2003

For MAGNETIC FILM AND THIN FILM

MAGNETIC HEAD USING THIS

MAGNETIC FILM

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This communication is in response to the Office action dated February 21, 2007. Applicants respectfully request reconsideration of the rejections in view of the amendments and remarks presented herein.

Amendments to the Claims begin on page 2.

Remarks begin on page 6.